

MICHIGAN INCOME TAX WITHHOLDING TABLES

Weekly Payroll Period

(effective January 1, 2011)

4.35% of gross pay should be withheld if no exemptions are claimed.

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax withheld is ---										
260	264	11.40	8.30	5.20	2.10							
264	268	11.57	8.47	5.37	2.27							
268	272	11.75	8.65	5.55	2.45							
272	276	11.92	8.82	5.72	2.62							
276	280	12.09	8.99	5.89	2.79							
280	284	12.27	9.17	6.07	2.97							
284	288	12.44	9.34	6.24	3.14	0.04						
288	292	12.62	9.52	6.42	3.32	0.22						
292	296	12.79	9.69	6.59	3.49	0.39						
296	300	12.96	9.86	6.76	3.66	0.56						
300	304	13.14	10.04	6.94	3.84	0.74						
304	308	13.31	10.21	7.11	4.01	0.91						
308	312	13.49	10.39	7.29	4.19	1.09						
312	316	13.66	10.56	7.46	4.36	1.26						
316	320	13.83	10.73	7.63	4.53	1.43						
320	324	14.01	10.91	7.81	4.71	1.61						
324	328	14.18	11.08	7.98	4.88	1.78						
328	332	14.36	11.26	8.16	5.06	1.96						
332	336	14.53	11.43	8.33	5.23	2.13						
336	340	14.70	11.60	8.50	5.40	2.30						
340	344	14.88	11.78	8.68	5.58	2.48						
344	348	15.05	11.95	8.85	5.75	2.65						
348	352	15.23	12.13	9.03	5.93	2.83						
352	356	15.40	12.30	9.20	6.10	3.00						
356	360	15.57	12.47	9.37	6.27	3.17	0.07					
360	364	15.75	12.65	9.55	6.45	3.35	0.25					
364	368	15.92	12.82	9.72	6.62	3.52	0.42					
368	372	16.10	13.00	9.90	6.80	3.70	0.60					
372	376	16.27	13.17	10.07	6.97	3.87	0.77					
376	380	16.44	13.34	10.24	7.14	4.04	0.94					
380	384	16.62	13.52	10.42	7.32	4.22	1.12					
384	388	16.79	13.69	10.59	7.49	4.39	1.29					
388	392	16.97	13.87	10.77	7.67	4.57	1.47					
392	396	17.14	14.04	10.94	7.84	4.74	1.64					
396	400	17.31	14.21	11.11	8.01	4.91	1.81					
400	404	17.49	14.39	11.29	8.19	5.09	1.99					
404	408	17.66	14.56	11.46	8.36	5.26	2.16					
408	412	17.84	14.74	11.64	8.54	5.44	2.34					
412	416	18.01	14.91	11.81	8.71	5.61	2.51					
416	420	18.18	15.08	11.98	8.88	5.78	2.68					
420	424	18.36	15.26	12.16	9.06	5.96	2.86					
424	428	18.53	15.43	12.33	9.23	6.13	3.03					
428	432	18.71	15.61	12.51	9.41	6.31	3.21	0.11				
432	436	18.88	15.78	12.68	9.58	6.48	3.38	0.28				
436	440	19.05	15.95	12.85	9.75	6.65	3.55	0.45				

MICHIGAN INCOME TAX WITHHOLDING TABLES

Bi-Weekly (every two weeks) Payroll Period

(effective January 1, 2011)

4.35% of gross pay should be withheld if no exemptions are claimed.

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax withheld is ---										
654	662	28.62	22.43	16.24	10.05	3.86						
662	670	28.97	22.78	16.59	10.40	4.21						
670	678	29.32	23.13	16.94	10.75	4.56						
678	686	29.67	23.48	17.29	11.10	4.91						
686	694	30.02	23.83	17.64	11.45	5.26						
694	702	30.36	24.17	17.98	11.79	5.60						
702	710	30.71	24.52	18.33	12.14	5.95						
710	718	31.06	24.87	18.68	12.49	6.30	0.11					
718	726	31.41	25.22	19.03	12.84	6.65	0.46					
726	734	31.76	25.57	19.38	13.19	7.00	0.81					
734	742	32.10	25.91	19.72	13.53	7.34	1.15					
742	750	32.45	26.26	20.07	13.88	7.69	1.50					
750	758	32.80	26.61	20.42	14.23	8.04	1.85					
758	766	33.15	26.96	20.77	14.58	8.39	2.20					
766	774	33.50	27.31	21.12	14.93	8.74	2.55					
774	782	33.84	27.65	21.46	15.27	9.09	2.89					
782	790	34.19	28.00	21.81	15.62	9.43	3.24					
790	798	34.54	28.35	22.16	15.97	9.78	3.59					
798	806	34.89	28.70	22.51	16.32	10.13	3.94					
806	814	35.24	29.05	22.86	16.67	10.48	4.29					
814	822	35.58	29.39	23.20	17.01	10.82	4.63					
822	830	35.93	29.74	23.55	17.36	11.17	4.98					
830	838	36.28	30.09	23.90	17.71	11.52	5.33					
838	846	36.63	30.44	24.25	18.06	11.87	5.68					
846	854	36.98	30.79	24.60	18.41	12.22	6.03					
854	862	37.32	31.13	24.94	18.75	12.56	6.37	0.18				
862	870	37.67	31.48	25.29	19.10	12.91	6.72	0.53				
870	878	38.02	31.83	25.64	19.45	13.26	7.07	0.88				
878	886	38.37	32.18	25.99	19.80	13.61	7.42	1.23				
886	894	38.72	32.53	26.34	20.15	13.96	7.77	1.58				
894	902	39.06	32.87	26.68	20.49	14.30	8.11	1.92				
902	910	39.41	33.22	27.03	20.84	14.65	8.46	2.27				
910	918	39.76	33.57	27.38	21.19	15.00	8.81	2.62				
918	926	40.11	33.92	27.73	21.54	15.35	9.16	2.97				
926	934	40.46	34.27	28.08	21.89	15.70	9.51	3.32				
934	942	40.80	34.61	28.42	22.23	16.04	9.85	3.66				
942	950	41.15	34.96	28.77	22.58	16.39	10.20	4.01				
950	958	41.50	35.31	29.12	22.93	16.74	10.55	4.36				
958	966	41.85	35.66	29.47	23.28	17.09	10.90	4.71				
966	974	42.20	36.01	29.82	23.63	17.44	11.25	5.06				
974	982	42.54	36.35	30.16	23.97	17.78	11.59	5.40				
982	990	42.89	36.70	30.51	24.32	18.13	11.94	5.75				
990	998	43.24	37.05	30.86	24.67	18.48	12.29	6.10				
998	1006	43.59	37.40	31.21	25.02	18.83	12.64	6.45	0.26			
1006	1014	43.94	37.75	31.56	25.37	19.18	12.99	6.80	0.61			

MICHIGAN INCOME TAX WITHHOLDING TABLES

Semi-Monthly (twice per month) Payroll Period

(effective January 1, 2011)

4.35% of gross pay should be withheld if no exemptions are claimed.

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax withheld is ---										
0	8	0.17										
8	16	0.52										
16	24	0.87										
24	32	1.22										
32	40	1.57										
40	48	1.91										
48	56	2.26										
56	64	2.61										
64	72	2.96										
72	80	3.31										
80	88	3.65										
88	96	4.00										
96	104	4.35										
104	112	4.70										
112	120	5.05										
120	128	5.39										
128	136	5.74										
136	144	6.09										
144	152	6.44										
152	160	6.79	0.08									
160	168	7.14	0.42									
168	176	7.48	0.77									
176	184	7.83	1.12									
184	192	8.18	1.47									
192	200	8.53	1.82									
200	208	8.87	2.16									
208	216	9.22	2.51									
216	224	9.57	2.86									
224	232	9.92	3.21									
232	240	10.27	3.56									
240	248	10.61	3.90									
248	256	10.96	4.25									
256	264	11.31	4.60									
264	272	11.66	4.95									
272	280	12.01	5.30									
280	288	12.35	5.64									
288	296	12.70	5.99									
296	304	13.05	6.34									
304	312	13.40	6.69									
312	320	13.75	7.04	0.33								
320	328	14.09	7.38	0.67								
328	336	14.44	7.73	1.02								
336	344	14.79	8.08	1.37								
344	352	15.14	8.43	1.72								
352	360	15.49	8.78	2.07								

MICHIGAN INCOME TAX WITHHOLDING TABLES

Semi-Monthly (twice per month) Payroll Period

(effective January 1, 2011)

4.35% of gross pay should be withheld if no exemptions are claimed.

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax withheld is ---										
720	728	31.49	24.78	18.07	11.36	4.65						
728	736	31.84	25.13	18.42	11.71	5.00						
736	744	32.19	25.48	18.77	12.06	5.35						
744	752	32.54	25.83	19.12	12.41	5.70						
752	760	32.89	26.18	19.47	12.76	6.05						
760	768	33.23	26.52	19.81	13.10	6.39						
768	776	33.58	26.87	20.16	13.45	6.74	0.03					
776	784	33.93	27.22	20.51	13.80	7.09	0.38					
784	792	34.28	27.57	20.86	14.15	7.44	0.73					
792	800	34.63	27.92	21.21	14.50	7.79	1.08					
800	808	34.97	28.26	21.55	14.84	8.13	1.42					
808	816	35.32	28.61	21.90	15.19	8.48	1.77					
816	824	35.67	28.96	22.25	15.54	8.83	2.12					
824	832	36.02	29.31	22.60	15.89	9.18	2.47					
832	840	36.37	29.66	22.95	16.24	9.53	2.82					
840	848	36.71	30.00	23.29	16.58	9.87	3.16					
848	856	37.06	30.35	23.64	16.93	10.22	3.51					
856	864	37.41	30.70	23.99	17.28	10.57	3.86					
864	872	37.76	31.05	24.34	17.63	10.92	4.21					
872	880	38.11	31.40	24.69	17.98	11.27	4.56					
880	888	38.45	31.74	25.03	18.32	11.61	4.90					
888	896	38.80	32.09	25.38	18.67	11.96	5.25					
896	904	39.15	32.44	25.73	19.02	12.31	5.60					
904	912	39.50	32.79	26.08	19.37	12.66	5.95					
912	920	39.85	33.14	26.43	19.72	13.01	6.30					
920	928	40.19	33.48	26.77	20.06	13.35	6.64					
928	936	40.54	33.83	27.12	20.41	13.70	6.99	0.28				
936	944	40.89	34.18	27.47	20.76	14.05	7.34	0.63				
944	952	41.24	34.53	27.82	21.11	14.40	7.69	0.98				
952	960	41.59	34.88	28.17	21.46	14.75	8.04	1.33				
960	968	41.93	35.22	28.51	21.80	15.09	8.38	1.67				
968	976	42.28	35.57	28.86	22.15	15.44	8.73	2.02				
976	984	42.63	35.92	29.21	22.50	15.79	9.08	2.37				
984	992	42.98	36.27	29.56	22.85	16.14	9.43	2.72				
992	1000	43.33	36.62	29.91	23.20	16.49	9.78	3.07				
1000	1008	43.67	36.96	30.25	23.54	16.83	10.12	3.41				
1008	1016	44.02	37.31	30.60	23.89	17.18	10.47	3.76				
1016	1024	44.37	37.66	30.95	24.24	17.53	10.82	4.11				
1024	1032	44.72	38.01	31.30	24.59	17.88	11.17	4.46				
1032	1040	45.07	38.36	31.65	24.94	18.23	11.52	4.81				
1040	1048	45.41	38.70	31.99	25.28	18.57	11.86	5.15				
1048	1056	45.76	39.05	32.34	25.63	18.92	12.21	5.50				
1056	1064	46.11	39.40	32.69	25.98	19.27	12.56	5.85				
1064	1072	46.46	39.75	33.04	26.33	19.62	12.91	6.20				
1072	1080	46.81	40.10	33.39	26.68	19.97	13.26	6.55				

MICHIGAN INCOME TAX WITHHOLDING TABLES

Monthly Payroll Period

(effective January 1, 2011)

4.35% of gross pay should be withheld if no exemptions are claimed.

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax withheld is ---										
1440	1456	62.99	49.58	36.17	22.76	9.35						
1456	1472	63.68	50.27	36.86	23.45	10.04						
1472	1488	64.38	50.97	37.56	24.15	10.74						
1488	1504	65.08	51.67	38.26	24.85	11.44						
1504	1520	65.77	52.36	38.95	25.54	12.13						
1520	1536	66.47	53.06	39.65	26.24	12.83						
1536	1552	67.16	53.75	40.34	26.93	13.52	0.11					
1552	1568	67.86	54.45	41.04	27.63	14.22	0.81					
1568	1584	68.56	55.15	41.74	28.33	14.92	1.51					
1584	1600	69.25	55.84	42.43	29.02	15.61	2.20					
1600	1616	69.95	56.54	43.13	29.72	16.31	2.90					
1616	1632	70.64	57.23	43.82	30.41	17.00	3.59					
1632	1648	71.34	57.93	44.52	31.11	17.70	4.29					
1648	1664	72.04	58.63	45.22	31.81	18.40	4.99					
1664	1680	72.73	59.32	45.91	32.50	19.09	5.68					
1680	1696	73.43	60.02	46.61	33.20	19.79	6.38					
1696	1712	74.12	60.71	47.30	33.89	20.48	7.07					
1712	1728	74.82	61.41	48.00	34.59	21.18	7.77					
1728	1744	75.52	62.11	48.70	35.29	21.88	8.47					
1744	1760	76.21	62.80	49.39	35.98	22.57	9.16					
1760	1776	76.91	63.50	50.09	36.68	23.27	9.86					
1776	1792	77.60	64.19	50.78	37.37	23.96	10.55					
1792	1808	78.30	64.89	51.48	38.07	24.66	11.25					
1808	1824	79.00	65.59	52.18	38.77	25.36	11.95					
1824	1840	79.69	66.28	52.87	39.46	26.05	12.64					
1840	1856	80.39	66.98	53.57	40.16	26.75	13.34					
1856	1872	81.08	67.67	54.26	40.85	27.44	14.03	0.62				
1872	1888	81.78	68.37	54.96	41.55	28.14	14.73	1.32				
1888	1904	82.48	69.07	55.66	42.25	28.84	15.43	2.02				
1904	1920	83.17	69.76	56.35	42.94	29.53	16.12	2.71				
1920	1936	83.87	70.46	57.05	43.64	30.23	16.82	3.41				
1936	1952	84.56	71.15	57.74	44.33	30.92	17.51	4.10				
1952	1968	85.26	71.85	58.44	45.03	31.62	18.21	4.80				
1968	1984	85.96	72.55	59.14	45.73	32.32	18.91	5.50				
1984	2000	86.65	73.24	59.83	46.42	33.01	19.60	6.19				
2000	2016	87.35	73.94	60.53	47.12	33.71	20.30	6.89				
2016	2032	88.04	74.63	61.22	47.81	34.40	20.99	7.58				
2032	2048	88.74	75.33	61.92	48.51	35.10	21.69	8.28				
2048	2064	89.44	76.03	62.62	49.21	35.80	22.39	8.98				
2064	2080	90.13	76.72	63.31	49.90	36.49	23.08	9.67				
2080	2096	90.83	77.42	64.01	50.60	37.19	23.78	10.37				
2096	2112	91.52	78.11	64.70	51.29	37.88	24.47	11.06				
2112	2128	92.22	78.81	65.40	51.99	38.58	25.17	11.76				
2128	2144	92.92	79.51	66.10	52.69	39.28	25.87	12.46				
2144	2160	93.61	80.20	66.79	53.38	39.97	26.56	13.15				

MICHIGAN INCOME TAX WITHHOLDING TABLES

Per Diem (daily) Payroll Period

(effective January 1, 2011)
This table is based on 365 days per year

4.35% of gross pay should be withheld if no exemptions are claimed.

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax withheld is ---										
0	1	0.02										
1	2	0.07										
2	3	0.11										
3	4	0.15										
4	5	0.20										
5	6	0.24										
6	7	0.28										
7	8	0.33										
8	9	0.37										
9	10	0.41										
10	11	0.46	0.02									
11	12	0.50	0.06									
12	13	0.54	0.10									
13	14	0.59	0.15									
14	15	0.63	0.19									
15	16	0.67	0.23									
16	17	0.72	0.28									
17	18	0.76	0.32									
18	19	0.80	0.36									
19	20	0.85	0.41									
20	21	0.89	0.45	0.01								
21	22	0.94	0.50	0.06								
22	23	0.98	0.54	0.10								
23	24	1.02	0.58	0.14								
24	25	1.07	0.63	0.19								
25	26	1.11	0.67	0.23								
26	27	1.15	0.71	0.27								
27	28	1.20	0.76	0.32								
28	29	1.24	0.80	0.36								
29	30	1.28	0.84	0.40								
30	31	1.33	0.89	0.45	0.01							
31	32	1.37	0.93	0.49	0.05							
32	33	1.41	0.97	0.53	0.09							
33	34	1.46	1.02	0.58	0.14							
34	35	1.50	1.06	0.62	0.18							
35	36	1.54	1.10	0.66	0.22							
36	37	1.59	1.15	0.71	0.27							
37	38	1.63	1.19	0.75	0.31							
38	39	1.67	1.23	0.79	0.35							
39	40	1.72	1.28	0.84	0.40							
40	41	1.76	1.32	0.88	0.44							
41	42	1.81	1.37	0.93	0.49	0.05						
42	43	1.85	1.41	0.97	0.53	0.09						
43	44	1.89	1.45	1.01	0.57	0.13						
44	45	1.94	1.50	1.06	0.62	0.18						